



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE _____ June 26, 2003 _____ Contact: Andy Nielsen
515/281-5515

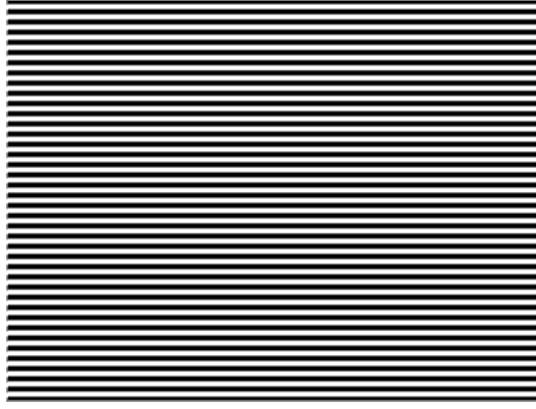
Auditor of State David A. Vaudt today released a report on the Iowa Department for the Blind for the year ended June 30, 2002.

The Iowa Department for the Blind was created to respond to the unique needs of the blind in Iowa. The Department's basic mission is to promote positive attitudes toward blindness.

Vaudt recommended that the Department establish better accountability over the Department's capital assets.

A copy of the report is available for review in the Iowa Department for the Blind or the office of Auditor of State.

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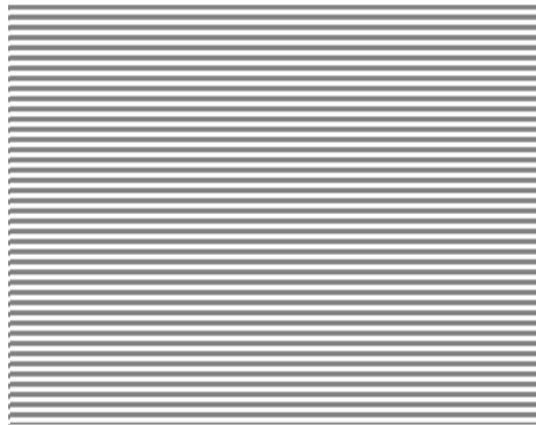
**REPORT OF RECOMMENDATIONS TO THE
IOWA DEPARTMENT FOR THE BLIND**

JUNE 30, 2002

Office of
**AUDITOR
OF STATE**
State Capitol Building • Des Moines, Iowa



David A. Vaudt, CPA
Auditor of State



0360-1310-0000



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June 16, 2003

To Allen C. Harris, Director,
Iowa Department for the Blind:

The Iowa Department for the Blind is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2002.

In conducting our audits, we became aware of an aspect concerning the Department's operations for which we believe corrective action is necessary. As a result, we have developed a recommendation which is reported on the following page. The recommendation pertains to the Department's compliance with statutory requirements and other matters which we believe you should be aware of. The recommendation has been discussed with Department personnel, and their response to the recommendation is included in this report.

This report, a public record by law, is intended solely for the information and use of the officials and employees of the Iowa Department for the Blind, citizens of the State of Iowa and other parties to whom the Iowa Department for the Blind may report. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audits. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience. Individuals who participated in our audits of the Department are listed on page 5 and they are available to discuss these matters with you.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

cc: Honorable Thomas J. Vilsack, Governor
Cynthia P. Eisenhauer, Director, Department of Management
Dennis C. Prouty, Director, Legislative Services Agency

Report of Recommendations to the Iowa Department for the Blind

June 30, 2002

Findings Reported in the State's Single Audit Report:

No matters were reported.

Findings Reported to Internal Control:

No matters were reported.

Findings Related to Statutory Requirements and Other Matters:

Capital Assets – Chapter 7A.30 of the Code of Iowa requires each Department of the state to keep written, detailed, up-to-date inventory of all real and personal property belonging to the state. The Iowa Department for the Blind utilizes computer software to maintain a listing of assets which includes assets purchased with federal funds. The capital asset balances reported in the GAAP Package did not agree with the supporting computer spreadsheets. In addition, 18 of the 19 current year deletions were reported as June 30, 2001 deletions.

Recommendation – The Department should take steps to ensure that an up-to-date and accurate inventory of all real and personal property belonging to the state is maintained.

Response – The Department will comply with the auditor's recommendation.

Conclusion – Response accepted.

Report of Recommendations to the Iowa Department for the Blind

June 30, 2002

Staff:

Questions or requests for further assistance should be directed to:

Pamela J. Bormann, CPA, Manager
Tammy A. Wolterman, Staff Auditor
Andrew E. Nielsen, CPA, Deputy Auditor of State

Other individuals who participated on this audit include:

Kevin P. Riley, Staff Auditor
Scott D. Bantz, Assistant Auditor
Jedd D. Moore, Assistant Auditor